

CERTIFICATE - City of Dexter, Kansas 2021 Budget

To the Clerk of COWLEY, State of Kansas

We, the undersigned officers of

City of Dexter

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and 3) the Amount(s)
of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

Table of Contents:	K.S.A.	Page No.	2021 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2020 Ad Valorem Tax	
Computation to Det. Limit for 2021		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases		6	0	0	
GENERAL	12-101a	7	115,361	61,406	<u>76,565</u>
EMPLOYEE BENEFITS	12-16,102	8	0	0	
SPECIAL HIGHWAY	68-590	9	15,883	0	
WATER	12-808	10	58,900	0	
REFUSE	12-2104	11	25,000	0	
SEWER	12-630a	12	16,000	0	
SWIMMING POOL	15-914	13	33,000	0	
BOND & INTEREST	10-113	14	23,008	14,107	<u>17,590</u>
CAPITAL IMPROVEMENT	12-1,118	15	0	0	
CLINIC	15-1202	16	9,251	0	
PARKS & RECREATION	79-41a04	17	1,500	0	
Total			<u>297,903</u>	<u>75,513</u>	

Hearing Notice/Budget Summary

Publication

Charters/Election Questions

Final Assessed Valuation

Assisted by:

State Use Only:

Received _____

Reviewed by _____

Follow-up: Yes ☐ No ☐

Attest: _____ 2020 (If not assisted so state)

County Clerk

PARMAN TANNER SOULE &
JACKSON
BOX 758
ARKANSAS CITY, KS 67005

802,014

Governing Body

List any resolution setting a fund levy limit:

City of Dexter

0

2021

Computation to Determine Limit for 2021

1. Total tax levy amount in 2020 budget
2. Library levy in 2020 budget
Other tax entity levy in 2020 budget
3. Net tax levy

Amount of Levy	
+ \$	70,674
- \$	
- \$	
\$	70,674

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 : + 1,513
5. Increase in personal property for 2020 :
 - 5a. Personal property 2020 + 47,296
 - 5b. Personal property 2019 - 49,532
 - 5c. Increase in personal property (5a minus 5b) + 0
(Use Only if > 0)
6. Valuation of annexed territory for 2020 :
 - 6a. Real estate + 0
 - 6b. State assessed + 0
 - 6c. New improvements + 0
 - 6d. Total adjustment (sum of 6a, 6b, and 6c) + 0
7. Valuation of property that has changed in use during 2020 : + 19,504
8. Expiration of property tax abatements + 0
9. Expiration of TIF, Rural Housing, and NR Districts
(Incremental assessed value over base) +
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 21,017
11. Total estimated valuation July 1, 2020 802,480
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0269
13. Percentage adjustment increase (12 times 3) + \$ 1,901
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average) 1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 1,272
16. Total Percentage Adjustments \$ 3,173

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget: + 14,107
- Property tax revenues for debt service in 2020 budget: - 13,333
- Increased property tax revenues spent on debt service 774

City of Dexter

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments		-	_____ 0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:	+		7,000
Law enforcement expenses - 2020 budget:	-		6,000
CPI adjustment	1.80%		108
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	892
24. Fire protection expenses - 2021 budget:	+		_____
Fire protection expenses - 2020 budget:	-		_____
CPI adjustment	1.80%		0
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	0
25. Emergency medical expenses - 2021 budget:	+		_____
Emergency medical expenses - 2020 budget:	-		_____
CPI adjustment	1.80%		0
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	0
26. Total Revenue Adjustments			_____ 1,666
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			_____ 75,513

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2020 Budgeted Fund	Tax Levy Amount in 2020 Budget	Allocation for Year 2021				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
GENERAL	57,341	15,982	153	90	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0
BOND & INTEREST	13,333	3,716	35	21	0	0
	<u>70,674</u>	<u>19,698</u>	<u>188</u>	<u>111</u>	<u>0</u>	<u>0</u>

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2019	WATER	SWIMMING POOL	3,900	12-825d
			<u>3,900</u>	
2020	GENERAL	CAPITAL IMPROVEMENT	28,443	12-1,118
2020	WATER	SWIMMING POOL	500	12-825d
			<u>28,943</u>	
2021	GENERAL	CAPITAL IMPROVEMENT	5,078	12-1,118
			<u>5,078</u>	

City of Dexter
Statement of Indebtedness

State of Kansas
2021 Budget Form

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2020	Due Date Interest/Principal	Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
CLINIC					01/25				
01/06		4.25	70,000	28,004	01/25	1,190	4,055	1,018	4,233
SEWER					08/28				
08/03		4.25	180,000	140,247	08/28	5,961	3,475	5,813	3,622
SEWER					08/28				
08/03		4.25	125,000	97,392	08/28	4,139	2,413	4,037	2,516

City of Dexter
Statement of Lease Purchases

State of Kansas
2021 Budget Form

Statement of Lease Purchases and Certificates of Participation

	Date of Contract	Term of Contract (Months)	Interest Rate	Total Amount Financed (Beg Prin)	Principal Balance 1-1-2020	Payments Due 2020	Payments Due 2021
<hr/>							
Lease Purchase							
<hr/>							
Pool Project	2018	60	3.919	27,559	22,321	6,174	6,174
					<hr/>	<hr/>	<hr/>
					22,321	6,174	6,174
					<hr/>	<hr/>	<hr/>

City of Dexter
GENERAL

State of Kansas
2021 Budget Form

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	22,535	25,759	3,224
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	50,466	55,047	0
DELINQUENT TAX	4,936	2,271	2,270
MOTOR VEHICLE TAX	15,737	13,194	15,982
REC VEHICLE TAX	151	107	153
16/20M VEHICLE TAX	88	91	90
FRANCHISE	23,256	24,500	24,500
COURT REVENUE	0	0	0
CONTRIBUTION	3,185	0	3,000
LOAN PROCEEDS	186	0	0
REIMBURSED EXPENSES	2,697	0	1,000
LIQUOR LICENSES	300	300	300
OTHER	4,000	0	5,000
RENT	1,685	1,200	1,600
TRANSFER FROM WATER	0	0	0
Total Receipts	106,687	96,710	53,895
Resources Available	129,222	122,469	57,119
Expenditures			
GENERAL ADMINISTRATION			
Personal Services	28,034	22,000	28,000
Commodities	5,304	4,000	5,300
Contractual Services	32,025	28,000	32,000
	65,363	54,000	65,300
STREETS			
Personal Services	115	1,000	1,000
	115	1,000	1,000
STREET LIGHTING	11,749	13,000	13,000
POLICE			
Personal Services	7,000	6,000	7,000
	7,000	6,000	7,000
SEWER DEPT. EXPENSES	0	0	0
POOL EXPENSES	4,800	14,302	13,983
GRANT EXPENSES	2,953	0	0
OTHER COSTS	5,240	1,500	5,000
CAPITAL OUTLAY	6,243	0	5,000
TRANS TO CAP IMPROVE.	0	28,443	5,078
PARK	0	1,000	0
Total Expenditures	103,463	119,245	115,361
Unencumbered Cash Balance, Dec. 31	25,759	3,224	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			115,361
Tax Required			58,242
Delinquency Computation			3,164
Amount of 2020 Ad Valorem Tax			61,406

City of Dexter
EMPLOYEE BENEFITS

State of Kansas
2021 Budget Form

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
DELINQUENT TAX	0	0	0
Total Receipts	0	0	0
Resources Available	0	0	0
Expenditures			
UNEMPLOYMENT	0	0	0
Total Expenditures	0	0	0
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			0
Tax Required			0
Delinquency Computation			0
Amount of 2020 Ad Valorem Tax			0

City of Dexter
SPECIAL HIGHWAY

State of Kansas
2021 Budget Form

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	4,192	12,075	7,883
Cancelled Prior Year Encumbrances	0		
Receipts			
STATE FUEL TAX	7,519	7,000	7,000
COUNTY FUEL TAX	1,227	1,000	1,000
Total Receipts	8,746	8,000	8,000
Resources Available	12,938	20,075	15,883
Expenditures			
STREETS	863	12,192	15,883
Commodities	863	12,192	15,883
Total Expenditures	863	12,192	15,883
Unencumbered Cash Balance, Dec. 31	12,075	7,883	0

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	14,065	19,182	23,226
Cancelled Prior Year Encumbrances	0		
Receipts			
CHARGES FOR SERVICES	48,199	48,000	48,000
Total Receipts	48,199	48,000	48,000
Resources Available	62,264	67,182	71,226
Expenditures			
TRANSFER TO POOL	3,900	500	0
WATER DEPT. EXPENSES			
Personal Services	14,666	14,540	15,000
Commodities	8,084	10,400	10,400
Contractual Services	16,432	18,516	18,500
	39,182	43,456	43,900
WATER LINE	0	0	15,000
TRANS TO CAP IMPROVE.	0	0	0
TRANSFER TO GENERAL	0	0	0
Total Expenditures	43,082	43,956	58,900
Unencumbered Cash Balance, Dec. 31	19,182	23,226	12,326

City of Dexter
REFUSE

State of Kansas
2021 Budget Form

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	2,009	3,163	3,163
Cancelled Prior Year Encumbrances	0		
Receipts			
CHARGES FOR SERVICES	23,868	25,000	25,000
Total Receipts	23,868	25,000	25,000
Resources Available	25,877	28,163	28,163
Expenditures			
GENERAL ADMINISTRATION Contractual Services	22,714	25,000	25,000
	22,714	25,000	25,000
Total Expenditures	22,714	25,000	25,000
Unencumbered Cash Balance, Dec. 31	3,163	3,163	3,163

City of Dexter
SEWER

State of Kansas
2021 Budget Form

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	5,252	8,863	8,863
Cancelled Prior Year Encumbrances	0		
Receipts			
REIMB. FROM GENERAL	0	0	0
CHARGES FOR SERVICES	16,250	17,000	16,200
TRANSFER FROM WATER	0	0	0
Total Receipts	16,250	17,000	16,200
Resources Available	21,502	25,863	25,063
Expenditures			
SEWER DEPT. EXPENSES			
Personal Services	2,444	2,233	2,500
Commodities	7,441	9,567	8,300
Contractual Services	2,754	5,200	5,200
	12,639	17,000	16,000
Total Expenditures	12,639	17,000	16,000
Unencumbered Cash Balance, Dec. 31	8,863	8,863	9,063

City of Dexter
SWIMMING POOL

State of Kansas
2021 Budget Form

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	128	89	217
Cancelled Prior Year Encumbrances	0		
Receipts			
REIMB. FROM GENERAL	4,800	14,302	13,983
CHARGES FOR SERVICES	1,775	1,600	1,800
RECREATION COMMISSION	16,667	17,000	17,000
OTHER	2,130	0	0
TRANSFER FROM WATER	3,900	500	0
Total Receipts	29,272	33,402	32,783
Resources Available	29,400	33,491	33,000
Expenditures			
POOL EXPENSES			
Personal Services	14,279	18,600	18,326
Commodities	4,292	3,500	3,500
Contractual Services	4,566	5,000	5,000
	23,137	27,100	26,826
LEASE PURCHASE	6,174	6,174	6,174
Total Expenditures	29,311	33,274	33,000
Unencumbered Cash Balance, Dec. 31	89	217	0

City of Dexter
BOND & INTEREST

State of Kansas
2021 Budget Form

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	5,742	5,960	5,692
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	11,382	12,800	0
DELINQUENT TAX	1,149	0	0
MOTOR VEHICLE TAX	3,619	2,976	3,716
REC VEHICLE TAX	35	24	35
16/20M VEHICLE TAX	20	20	21
Total Receipts	16,205	15,820	3,772
Resources Available	21,947	21,780	9,464
Expenditures			
OTHER COSTS	0	100	100
CASH BASIS RESERVE	0	0	6,920
SEWER BOND INTEREST	10,339	10,100	9,850
SEWER BOND PRINCIPAL	5,648	5,888	6,138
Total Expenditures	15,987	16,088	23,008
Unencumbered Cash Balance, Dec. 31	5,960	5,692	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			23,008
Tax Required			13,544
Delinquency Computation			563
Amount of 2020 Ad Valorem Tax			14,107

City of Dexter
CAPITAL IMPROVEMENT

State of Kansas
2021 Budget Form

	Prior Year Actual 2019
Unencumbered Cash Balance, Jan. 1	<u>0</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Total Receipts	<u>0</u>
Resources Available	<u>0</u>
Expenditures	
Total Expenditures	<u>0</u>
Unencumbered Cash Balance, Dec. 31	<u>0</u>

City of Dexter
CLINIC

State of Kansas
2021 Budget Form

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	6,457	8,007	7,762
Cancelled Prior Year Encumbrances	0		
Receipts			
RENT	9,750	9,000	9,000
Total Receipts	9,750	9,000	9,000
Resources Available	16,207	17,007	16,762
Expenditures			
GENERAL ADMINISTRATION Commodities	2,956	4,000	4,000
	2,956	4,000	4,000
PRINCIPLE PAYMENT	3,730	4,055	4,233
INTEREST PAYMENT	1,514	1,190	1,018
Total Expenditures	8,200	9,245	9,251
Unencumbered Cash Balance, Dec. 31	8,007	7,762	7,511

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget 2021
Unencumbered Cash Balance, Jan. 1	3	3	3
Cancelled Prior Year Encumbrances	0		
Receipts			
CONTRIBUTION	0	1,500	1,500
Total Receipts	0	1,500	1,500
Resources Available	3	1,503	1,503
Expenditures			
GENERAL ADMINISTRATION Commodities	0	1,500	1,500
		1,500	1,500
Total Expenditures	0	1,500	1,500
Unencumbered Cash Balance, Dec. 31	3	3	3

NOTICE OF HEARING 2021 Budget

The governing body of City of Dexter will meet on the 6th day of JULY, 2020 at 6:00 PM at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2020 ad valorem tax. Detailed budget information is available at Clerk Office and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2021 Expenditures" and the "Amount of 2020 Ad Valorem Tax" establish the maximum limits of the 2021 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2019		2020		Proposed Budget 2021		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2020 Ad Valorem Tax	Est Tax Rate
GENERAL	103,463	77.940	119,245	75.602	115,361	61,406	76.520
EMPLOYEE BENEFITS	0		0		0	0	.000
SPECIAL HIGHWAY	863		12,192		15,883	0	.000
WATER	43,082		43,956		58,900	0	.000
REFUSE	22,714		25,000		25,000	0	.000
SEWER	12,639		17,000		16,000	0	.000
SWIMMING POOL	29,311		33,274		33,000	0	.000
BOND & INTEREST	15,987	17.579	16,088	17.579	23,008	14,107	17.579
CAPITAL IMPROVEMENT	0		0		0	0	.000
CLINIC	8,200		9,245		9,251	0	.000
PARKS & RECREATION	0		1,500		1,500	0	.000
Totals	236,259	95.519	277,500	93.181	297,903	75,513	94.099
Less: Transfers	3,900		28,943		5,078		
Net Expenditures	232,359		248,557		292,825		
Total Tax Levied	67,226		70,674				
Assessed Valuation		703,801		758,465		802,480	

	Outstanding Indebtedness, January 1,		
	2018	2019	2020
General Obligation Bonds	284,329	275,182	265,643
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	27,559	22,321
Other Debt	0	0	0
Total	284,329	302,741	287,964

Monica D. Wise

Clerk

notice

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley CourierTraveler
200 East Fifth Avenue
(620) 442-4200

I, Arty Hicks, of lawful age, being duly sworn upon oath, deposes and says that I am the Advertising Manager of Cowley CourierTraveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City, for the County of Cowley County, in the state of Kansas, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

Jun. 26, 2020

PUBLICATION FEE: \$185.97

Advertising Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

26th day of June, A.D. 2020
Notary Public

CAROL S. KINCAID
Notary Public - State of Kansas
My Appt. Expires 1-10-2024

Local Publications

(First published in the Cowley CourierTraveler, Friday, June 26, 2020.)

City of Dexter
2021 Budget

State of Kansas
2021 Budget Form

NOTICE OF HEARING 2021 Budget

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BUDGET SUMMARY

The "Proposed Budget 2021 Expenditures" and the "Amount of 2020 Ad Valorem Tax" establish the maximum limits of the 2021 budget. The "Set Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

	2019	2020	Proposed Budget 2021		
	Prior Year Actual Expenditures	Current Year Estimate of Expenditures	Amount of 2020 Ad Valorem Tax	Set Tax Rate	Est. Tax
GENERAL	103,463	77,940	119,242	76.502	115,361
EMPLOYER BENEFITS	0	0	0	0	0
SPECIAL HIGHWAY	0	0	18,487	0	0
WATER	41,082	43,956	58,800	0	0
SEWER	33,714	35,000	25,000	0	0
SWIMMING POOL	12,639	17,000	16,000	0	0
BOND & INTEREST	29,311	33,278	33,000	0	0
CAPITAL IMPROVEMENT	12,807	17,579	23,000	14,107	17,578
CLINIC	0	0	0	0	0
PARKS & RECREATION	8,209	9,248	9,251	0	0
TOTALS	206,259	203,519	277,500	76.502	267,964
Less: Transfers	3,800	28,943	5,078		
Net Expenditures	202,459	174,576	272,422		
Total Tax Levied	47,226	70,674			
Proposed Valuation	703,801	758,465	602,400		

Outstanding Indebtedness, January 1,

	2018	2019	2020
General Obligation Bonds	284,326	275,182	265,543
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Obligation	0	27,059	22,321
Other Debt	0	0	0
Total	284,326	302,241	287,864

Clark

(9-26)